

Exhibit 340

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

To: Lou Barricelli

cc: M. Anderle

From: Rich Speno / District 8

Date: 9/22/95

RE: MEDICAID UPDATE

GEORGIA Gerry Hankla / Frances Lipscomb
2 Peachtree St, N.W.
Atlanta, GA 30303-3159

Reimbursement formula = AWP - 10% , with \$4.41 dispensing fee.
Dey Mucosil, Metaproterenol & Albuterol unit dose have Georgia MAC. Other products revert to federal registry. There is not a closed formulary. Sodium chloride is not covered.
Georgia MAC determined by lowest price x 150% = MAC, or AWP average (of 3 to 4 products audited) - 10% = MAC. The state will pay lower of the two formulas.
*New Georgia MAC on 69703 @ \$0.38/ml (was \$0.43/ml)
Dey syrup 79516 covered @ \$0.0248/ml (Federal MAC)

FLORIDA Jerry Wells / Susan McCloud
Dept. of Health & Human Svcs
2003 Appalachee Pkwy , Suite 300
Tallahassee, FL 32310

Reimbursement formula = WAC + 7%, with \$4.23 dispensing fee.
No state formulary. All information retrieved from First Data Bank. Previous reimbursement for Warrick unit-dose was higher than Dey 69703 per last update report. This has been corrected and reimbursement is now equal for both products. Dey 69703 @ \$0.3531/ml. Dey syrup @ \$0.0248/ml.
All Dey products covered.

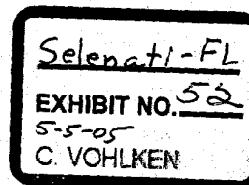
SOUTH CAROLINA Caroline Sojourner/ Marc Faulkenberry
Dept. of Pharmaceutical Svcs.
P.O. Box 8206 (1801 Main Street)
Colombia, SC 292002-8206

Reimbursement formula = AWP- 10%, with \$4.50 dispensing fee.
All new product information from first data bank, updates monthly.
All Dey products covered, except NaCl. No saline reimbursement.
Products follow Federal MAC or revert to state reimbursement formula.
Bulk Albuterol @ \$0.81/ml. 69703 @ \$0.363/ml.

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